Edmund Wilson was the leading literary critic of his generation. He was also an accomplished tax delinquent. From 1946 to 1955, Wilson did not file any income tax returns. Taxes were withheld from his salary at The New Yorker, but the proceeds from his best-selling novel “Memoirs of Hecate County” and other freelance work went to pay for his two divorces, three children and various houses. The Internal Revenue Service eventually caught up with him, hitting him with some $68,000 in back taxes and penalties. Even after his death in 1972, his wife was still dealing with the paperwork.

Wilson’s friend Arthur Schlesinger Jr. would later blame the mess on a “drunken lawyer.” But in “The Cold War and the Income Tax,” a blistering polemic published in 1963, Wilson saw more sinister forces at work. His own ordeal, he argued, was just one example of the “high tide of taxation” that was engulfing ordinary citizens and feeding our “frantic” nuclear rivalry with the Soviet Union. He was particularly irate about I.R.S. rules on deductions, which he deemed insensitive to writers. “It is difficult, at my time of life, to think of anything that I do or anywhere that I go which could not be called a business expense,” he wrote, sounding less like a lifelong man of the left than like Ron Paul. “It is an insufferable impertinence of the federal government to ask why I have entertained my guests or why I have chosen to travel — to say nothing of how many times I have been married, whom I have voted for and whether or not I buy my dog a bed.”

One wonders what Wilson would have made of “The Pale King,” David Foster Wallace’s posthumous novel about I.R.S. agents battling extreme boredom at a regional examination center in Peoria, Ill., in the mid-1980s. He certainly would have been baffled by Wallace’s obedient taxpayer behavior. Wallace’s own interest in the I.R.S., he wrote in a 2005 letter, was “utterly divorced from my own taxes, which I pay promptly and fully like an Eagle Scout.” Having no dog bed in the fight, he pursued tax arcana with an exuberantly obsessive relish that belied the novel’s premise that the I.R.S. was the most boring subject on earth. In 1997, a year after the publication of his mammoth novel “Infinite Jest,” Wallace enrolled in accounting classes at Illinois State University and began plowing through shelves of technical literature, transcribing notes on tax scams, criteria for audit and the problem of “agent terrorism” into a series of notebooks.
He also carried on lively correspondence with tax lawyers and C.P.A.’s, peppering them with questions about the Tax Reform Act of 1986, compliance studies, I.R.S. office furniture, and an exotic tax shelter called “the Silver Butterfly.” Their replies, now held in the Wallace archive at the Harry Ransom Center at the University of Texas, evoke some of the big themes of the novel, and suggest that the philosophical Jesuit accounting professor who “converts” a character to a career in “the Service” may not be a wild invention. Consider the following letter to Wallace, written by one Stephen Lacy, who sounds like a figure from “The Pale King” but turns out to be a very real accountant in Evanston, Ill.

“Our tax system, as it currently exists, faces challenges,” Lacy wrote, before offering a “philosophical analogy”: “Imagine someone who wants to have a purely realistic and Aristotelian outlook and metaphysic and wants to avoid thinking of how some of the radical insights of Gödel, Wittgenstein, Davidson, Derrida and Deleuze might chip away at his system. The complexity of language and its nature of being contradictory and deconstructing are there all the time. . . . Sooner or later this person’s world view will have major problems. Our tax system wants to be a ‘modernist’ enterprise in an increasingly ‘postmodernist’ world.”

Wallace’s correspondence with Lacy began in 2005, when Lacy wrote to Wallace suggesting he write a book about the unsolved murder of Richard Montague, a U.C.L.A. philosopher whose work on semantics figures passingly in “Infinite Jest.” Lacy, in a telephone interview, said that he saw in Wallace a kindred spirit, a fellow Midwesterner and former philosophy student deeply interested in semantics and modal logic, except that Wallace “obviously didn’t have the writer’s block that I had.” But in one of Wallace’s letters to Lacy, it sounded as though he was the one looking wistfully down the road not taken. “Logic and semantics seem like a better prep for an accounting career than for freelance writing, which latter is disorderly and wholly without axiom,” Wallace wrote.

Lacy sent Wallace some annotated I.R.S. papers and thoughts on the prospect of “system collapse.” He may have also given Wallace ballast for a central conceit in “The Pale King”: that the crushing boredom of tax work may be the gateway to transcendent ecstasy (or, in the case of one agent, actual bodily levitation). In September 2005, Lacy sent Wallace a passage from section 509(a), “legendary as the most difficult sentence to understand in the tax code,” adding: “I find that although I can never quite understand what it says, after I read it several times and concentrate, I can actually get into a kind of weird Zen-type meditation high! (Then again sometimes it provokes a profound anxiety attack.)”

Lacy said that he, like most of the world, had no idea Wallace was writing a book about the I.R.S. until after his suicide in 2008. And for all the stir the novel has caused in the literary world, the accounting profession has been slower to take notice. Joseph Thorndike, director of the Tax History Project and a contributing editor at Tax Notes magazine, expressed incredulity that Wallace had written about the I.R.S. Even for historians of bureaucracy, the subject “seems incredibly boring,” he said in a telephone interview. “Let me tell you what it’s like to go to a cocktail party and tell people you’re a tax historian.”
Not that some writers haven’t tried to make tax work seem exciting. For example, “The Ultimate Rip-Off” (1988), the first of more than a dozen “vocational thrillers” by D. Larry Crumbley, the KPMG Endowed Professor of Accounting at Louisiana State University, features an upright I.R.S. agent battling a crooked agency commissioner who steals $758 million in tax revenue in connection with a plot to build a neutron bomb.

“All of my novels have massive plots, and I kill a lot of people,” Crumbley, who calls himself “pro-I.R.S.,” said in a telephone interview. “If I teach a tax principle and it involves someone getting shot, people will remember that.”

Wallace read “The Ultimate Rip-Off” — his heavily underlined copy is at the Ransom Center — but apparently failed to absorb its lessons about plotting. At one point in “The Pale King,” a fertilizer bomb does go off outside an I.R.S. building, though a fragment included in a section of “Notes and Asides” suggests it might have just been a load of fertilizer. “Again,” Wallace wrote, “something big threatens to happen but doesn’t actually happen.”

Ultimately, the biggest threat to the endlessly exfoliating bureaucracy Wallace studied so closely may not be armed vigilantes, tax deniers or a neutron bomb but the flat tax, which according to its advocates will usher in a new age of prosperity while reducing the information we owe the I.R.S. to what can fit on a postcard. Come Tax Day, citizens of all political stripes may find themselves sympathetic to the idea. But Stephen Lacy calls tax simplification a fantasy, and not just because it would put him and his fellow C.P.A.’s — not to mention aspiring tax novelists — out of business.

The tax system tries to “eliminate all metaphysics and deal with bare-bones facts,” Lacy said. “But the system is constantly being undermined by other social forces, by the economy, by politics. The more we try to simplify things, the more complex it gets.”

Jennifer Schuessler is an editor at the Book Review.